

2018-2019
NEW PREPARER APPLICATION
REQUEST FOR CERTIFICATE OF COMPLETION

Please Type or Print Clearly

Revised November 1, 2018

SECTION I – IDENTIFICATION

The information provided is requested pursuant to Sections 22250-22259 of the California Business and Professions Code. The California Tax Education Council maintains the information provided on your application. A physical address is **REQUIRED** if you provide a PO Box as a mailing address. Applications without a physical address will be considered invalid and will be returned unprocessed.

Name: _____
First **REQUIRED** Middle Last **REQUIRED**

SS # _____ - _____ - _____ PTIN # _____ EFIN # _____
Social Security number - **REQUIRED** for IRS & FTB enforcement purposes IRS Preparer Tax Identification Number - **REQUIRED** (OPTIONAL)

DBA (Doing Business As): _____ (OPTIONAL)

REQUIRED Mailing/Business Address (will be listed on CTEC website) City State Zip Code
*****A physical address is required if you provide a PO Box as a mailing address*****

Physical/Home Address City State Zip Code
 ____/____/____ (____) _____ (____) _____ @ _____
REQUIRED - Date of Birth **REQUIRED** - Business Phone Residence Phone E-mail Address

Education providers purchase a mailing list from CTEC to promote their course materials. CTEC's privacy statement pertaining to the sale of mailing lists can be found on our website.

- I do not wish to be listed on CTEC's mailing list.
- I would like to receive my newsletter by E-mail
- I would like to receive my renewal notice by E-mail address _____@_____

Have you ever been assigned a CTEC #? No _____ Yes _____, it was # A _____

SECTION II – TAX PREPARER CODE OF CONDUCT AND RESPONSIBILITIES (READ REVERSE SIDE)

Applicants must attest, by initialing below, that they have read and agree to follow the rules outlined in the Tax Preparer Code of Conduct and Responsibilities on the reverse side.

_____ I have read and agree to abide by the Tax Preparer Code of Conduct and Responsibilities.

* Initial Here * **REQUIRED**

SECTION III- FACT OF FILING

I have filed or will be filing my personal and/or business tax returns for the past three years with the appropriate agencies.

Yes No *Please check one* **REQUIRED**

SECTION IV – BOND --- YOU MUST ENCLOSE A "COPY" OF YOUR BOND WITH THIS APPLICATION

Pursuant to Section 22250 (e) (1) of the California Business and Professions Code, a tax preparer may not conduct business without having a current surety bond in the amount of \$5,000. Pursuant to Section 22252 of the California Business and Professions Code, prior to rendering any tax preparation services, a tax preparer shall provide the customer, in writing, with the tax preparer's name, address, telephone number and evidence of compliance with the bonding requirement. Section 22255 of the California Business and Professions Code prevents CTEC from issuing a Statement of Completion if a current bond company, bond number, and bond expiration/anniversary date is not submitted. **Applications submitted without a copy of your surety bond are incomplete and will not be processed.**

SECTION V – EDUCATION --- YOU MUST ENCLOSE A COPY OF YOUR COURSE COMPLETION CERTIFICATE(S) FROM YOUR EDUCATION PROVIDER(S) WITH THIS APPLICATION

Pursuant to Section 22255 (a) of the California Business and Professions Code, a Certificate of Completion cannot be issued until the tax preparer has completed not less than 60 hours of basic personal income tax law, theory, and practice (45 hours federal and 15 hours state) from a CTEC approved provider. The course completion certificate **MUST** include the breakdown of federal and CA state hours, the date of completion, and a CTEC course number. **Initial registrations are valid only from the date of registration through October 31, 2019.** All tax preparers must renew annually by October 31st.

Within the last 18 months, I have successfully completed a 60-hour course approved by CTEC for "Qualifying Education". The tax school offering this course provided me with a course completion certificate, and I have enclosed a copy of it with this application.

I CERTIFY THAT THE FOREGOING IS TRUE AND CORRECT.

_____ **REQUIRED** (Signature of Applicant) _____ (Date)

The requested Certificate of Completion is the property of the above designated individual and may not be withheld by an employer.

TAX PREPARER CODE OF CONDUCT AND RESPONSIBILITIES

- Must** register as a tax preparer with the California Tax Education Council (CTEC).
- Must** maintain a \$5,000 tax preparer bond issued by a surety company admitted to do business in California. A tax preparer shall provide to the surety company proof that he or she is at least 18 years of age before a bond can be issued.
- Must** identify to the surety company all preparers employed or associated with the tax preparer securing the bond.
- Must** file an amendment to the bond within 30 days of any change in the information provided in the bond.
- Must** not conduct business without having a current surety bond in effect.
- Must** cease doing business as a tax preparer upon cancellation or termination of bond until a new bond is obtained.
- Must** furnish evidence of a current bond upon the request of any state or federal agency or law enforcement agency.
- Must**, prior to rendering any tax preparation services, provide the customer, in writing, with the tax preparer's name, address, telephone number, and evidence of compliance with the bonding requirement.
- Must** not make fraudulent, untrue, or misleading statements or representations that are intended to induce a person to use their tax preparation services.
- Must** not obtain the signature of a customer on a tax return or authorizing document that contains blank spaces to be filled in after it has been signed.
- Must** not fail or refuse to give a customer, a copy of any document requiring the customer's signature, within a reasonable time after the customer signs.
- Must** not fail to maintain a copy of any tax return prepared for a customer for four years from the later of the due date of the return or the completion date of the return.
- May** not engage in advertising practices that are fraudulent, untrue, or misleading, including assertions that the tax preparer bond in any way implies licensure or endorsement of a tax preparer by the State of California.
- Must** not violate provisions of Section 17530.5 or 7216 of Title 26 of the United States Code prohibiting tax preparers from disclosing any information obtained in the business of preparing federal or state income tax returns unless (1) consented to, in writing, by the taxpayer in a separate document; (2) expressly authorized by law; (3) necessary for the preparation of the return; and, (4) pursuant to court order.
- Must** not fail to sign a customer's tax return when payment for services rendered has been made.
- Must** not fail to return, upon demand by or on behalf of a customer, records or other data provided to the tax preparer by the customer.
- Must** not give false or misleading bond information to a consumer or give false or misleading information to a surety company in obtaining their tax preparer bond.
- Must** apply for their Certificate of Completion within 18 months after completing their 60 hours of qualifying education from an approved provider.
- Must** complete, on an annual basis, not less than 20 hours of continuing education from an approved curriculum provider (**10 hours federal tax law, 3 hours federal tax update, 2 hours of Ethics and 5 hours of State**).

According to California Business & Professions Code Section 22253.2, and California Revenue & Taxation Code Section 19167, when a person prepares a tax return, for a fee, without the appropriate lawful designation, the Franchise Tax Board, pursuant to an agreement with the California Tax Education Council, will do the following: (1) The amount of the penalty under the subdivision for the first failure to register is two thousand five hundred dollars (\$2,500). This penalty shall be waived if proof of registration is provided to the Franchise Tax Board within 90 days from the date of notice of the penalty which is mailed to the tax preparer. (2) The amount of the penalty for a failure to register, other than the first failure to register, is five thousand dollars (\$5,000).

The Superior Court, in and for the county in which any person acts as a tax preparer in violation of the provisions of this statute, may, upon a petition by any person, issue an injunction or other appropriate order restraining the conduct.

SECTION VI - PAYMENT AND MAILING

Enclose a check or money order for **\$33.00** made out to the California Tax Education Council (CTEC). All fees are non-refundable. A \$20.00 fee will be assessed on all returned checks. Do not use paper clips or staples. **APPLICATIONS ARE NOT ACCEPTED BY FAX**. Mail the completed and signed application with a check or money order, copy of your course completion certificate from your education provider and copy of your bond to:

CTEC, PO BOX 2890, SACRAMENTO, CA 95812-2890.

Please **ALLOW 4 to 6 WEEKS** for the processing and receipt of your CTEC Certificate of Completion

FOR FASTER PROCESSING REGISTER ONLINE go to www.ctec.org and click on **TAX PROFESSIONALS**. In order to register online your education hours **MUST** already be electronically submitted by your **education provider(s)** and payment must be made with **VISA/VISA DEBIT** or **MasterCard/MasterCard Debit**. You will need the **LAST 6 DIGITS OF YOUR SOCIAL SECURITY NUMBER** and **LAST NAME** to access the online registration. Once you have completed the process, you will immediately receive a registration receipt for your records.